TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office FLOOR DEBATE

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11.7 percent. Even Las Vegas suffered because their population of 2.2 million is not able to support gaming activities. Another article in the Nevada Appeal, "Tax increases are Another, "Legislative analysts estimate budget exceeds \$333 million," a quote from shortfall Unfortunately, we did better on the gaming side than the sales tax side, and they talk about their sales tax slide there as a result of the activities. Another article in the Nevada Appeal, "Governor Gwinn looking favorably toward all proposals by tax task force." Governor Gwinn said that that includes supporting the concept of a tax on the gross receipts of all businesses. In a study or comparison that was on Stateline.org entitled, How does your state rank?" Nevada was "State budget gaps: number four in the nation for the size of their budget hole, 19.9 percent. New Jersey, which also has gambling in Atlantic City, number seven in the states with an 18 percent drop in their budget hole. And Nebraska at that time, even with a very, very large budget hole that we struggled with, was only 13.4 percent. So ours was not as drastic as those states that had very significant gambling revenues. The Nevada Policy Research Institute, senior research fellow Ralph Heller made note of the silver state's medieval tax structure. In just the last two decades, he wrote in "Nevada Journal," the state has passed multiple increases in its gasoline tax, its sales tax, its insurance premium tax, its cigarette tax, its property tax, plus a long list of fee increases, including automobile registration fees and the driver's license fees.

SPEAKER BROMM: One minute.

SENATOR REDFIELD: These hikes have taken their toll. Last year, a District of Columbia study examined the tax burdens of the largest cities in each of the 50 states. Las Vegas was named one of three cities with the least progressive state and local tax systems. Was gambling the answer there? No. The "tourists pay" argument is especially weak in rural Nevada. Tourists contribute far less to the economies outside of Nevada's two population centers. I have here the property tax statements for the nine districts that make up Las Vegas city. The state, county, and school levy was 2.0886. The Las Vegas city debt was an additional amount. The Las Vegas city general